

## **BILL ANALYSIS**

H.B. 2941  
By: Burns  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

In some counties, members of an appraisal review board (ARB) are appointed by the appraisal district board of directors. Concerns have been raised regarding the public perception of bias on the part of ARB members appointed in such a manner. H.B. 2941 seeks to address these concerns and improve the perceived fairness of ARB hearings by requiring all ARB members to be appointed by the local administrative district judge.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2941 amends the Tax Code to remove the population-based system under which members of an appraisal review board (ARB) in certain counties are appointed by the applicable appraisal district's board of directors and ARB members in other counties are appointed by the applicable county's local administrative district judge. The bill instead makes local administrative district judges responsible for appointing and removing ARB members in every county, irrespective of population size. The bill clarifies that members of a consolidated ARB are appointed jointly by the local administrative district judges in the counties in which the appraisal districts that are parties to the contract are established. These provisions apply only to the appointment of ARB members to terms beginning on or after January 1, 2022, and expressly do not affect the term of an ARB member that expires December 31, 2022.

H.B. 2941 amends the Government Code to make a conforming change.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.